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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	
	:	Chapter 11
MOTORS LIQUIDATION COMPANY, <u>et al.</u>,	:	
f/k/a General Motors Corp., <u>et al.</u>,	:	Case No. 09-50026 (REG)
	:	
Debtors.	:	(Jointly Administered)

**RESPONSE OF NATIONWIDE MUTUAL INSURANCE CO., ALLIED GROUP, INC.,
AND TITAN INSURANCE CO. TO THE GUC TRUST'S 220TH OMNIBUS
OBJECTION TO CLAIMS (CONTINGENT CO-LIABILITY CLAIMS)
(Related to Docket No. 10089)**

For their Response to the 220th Omnibus Objection to Claims [Doc. No. 10089] (the "Objection") filed by the Motors Liquidation Company GUC Trust (the "GUC Trust") on April 14, 2011, Nationwide Mutual Insurance Company ("Nationwide"), Allied Group, Inc. ("Allied") and Titan Insurance Company ("Titan," and collectively, the "Companies") hereby state the following:

1. In the Objection, the GUC Trust fails to state a valid objection to the claims of the Companies evidenced by three Proofs of Claim filed by the Companies against Motors Liquidating Company (f/k/a General Motors Corporation) (the "Debtor") and assigned Claim Numbers 48378 (Allied Group, Inc.), 48376 (Nationwide Mutual Insurance Co.) and 48377

(Titan Insurance Co.) (collectively, the "Claims"). The Claims are for amounts the Companies have paid, prior to the date of the filing of the Claims, to policyholders on account of insured losses; the Claims are not contingent, and do not reflect amounts for which the Companies are co-liable with the Debtor. Accordingly, the GUC Trust has not come forward with evidence to "refute at least one of the allegations essential" to the Claims. *In re Reilly*, 245 B.R. 768, 774 (2d Cir. B.A.P. 2000), citing *In re Allegheny Int'l, Inc.*, 954 F.2d 167 (3d Cir. 1992). For the reasons set forth herein, the Objection should be overruled and the Claims should be allowed in their entirety.

THE CLAIMS

2. Each of the Companies is a provider of, among other insurance products, property and casualty insurance. The Claims are for amounts actually paid by the Companies to policyholders who filed claims under insurance policies written by the Companies. These amounts were paid to the policyholders as a result of insured losses, incurred as a result of parts malfunctions in General Motors vehicles. As set forth in the Declaration and in the other Exhibits hereto, the result of these parts malfunctions, in all but two instances, was a vehicle fire. (*See* Dec.¹ at ¶ 3).

3. Pursuant to Section 509 of the Bankruptcy Code (11 U.S.C. §§ 101, *et seq.*) and the terms of the insurance policies under which the Companies made the payments to the policyholders that underlie the Claims, the Companies are subrogated to the claims of the policyholders against the Debtors. The Companies made payments to the individual policyholders on the insured losses underlying the Claims before the Objection was filed on April 14, 2011. (*See* Dec. at ¶ 4).

¹ Attached hereto as **Exhibit A** and incorporated by reference is the Declaration of Cindy Collar, Claims Specialist III of Nationwide Mutual Insurance Company (the "Declaration").

4. On July 29, 2009, Nationwide filed its initial Proof of Claim against the Debtor's estate (Claim No. 1123), which Nationwide subsequently timely amended on November 25, 2009. The amended Nationwide Proof of Claim, in amount of \$419,471.01, was assigned Claim No. 48376 (the "Nationwide Claim"). Attached hereto as **Exhibit B** and incorporated by reference is a spreadsheet further describing the nature and amount of the insured losses that underlie the Nationwide Claim. (*See* Dec. at ¶ 5).

5. Also on July 29, 2009, Allied filed its initial Proof of Claim against the Debtor's estate (Claim No. 1124), which Allied subsequently timely amended on November 25, 2009. The amended Allied Proof of Claim, in the amount of \$270,499.21, was assigned Claim No. 48378 (the "Allied Claim"). Attached hereto as **Exhibit C** and incorporated by reference is a spreadsheet further describing the nature and amount of the insured losses that underlie the Allied Claim. (*See* Dec. at ¶ 5).

6. On November 25, 2009, Titan timely filed its Proof of Claim in the amount of \$4,001.89, which was assigned Claim No. 48377 (the "Titan Claim"). Attached hereto as **Exhibit D** and incorporated by reference is a spreadsheet further describing the nature and amount of the insured loss that underlies the Titan Claim. (*See* Dec. at ¶ 5).

7. The Claims represent amounts paid by the Companies to their policyholders for insured losses arising from parts malfunctions in vehicles manufactured by the Debtor. (*See* Dec. at ¶ 3). By operation of the Bankruptcy Code and under the terms of the policies at issue, the Companies are subrogated to their policyholders' rights to collect from the Debtor for the insured losses underlying the Claims. The Companies paid the policyholders on those losses prior to the date the Objection was filed. (*See* Dec. at ¶ 4). As such, the Claims are valid and

non-contingent claims against the Debtor's estate, and as such are allowed unsecured claims. The Objection should be overruled as to the Claims asserted by the Companies.

THE OBJECTION

8. In the Objection, the GUC Trust asserts that the Claims should be disallowed and expunged from the Claims Register in this case under Section 502(e)(1)(B) of the Bankruptcy Code, which provides:

Notwithstanding subsections (a), (b), and (c) of this section and paragraph (2) of this subsection, the court shall disallow any claim for reimbursement or contribution of an entity that is liable with the debtor on or has secured the claim of a creditor, to the extent that—

* * *

(B) such claim for reimbursement or contribution is contingent as of the time of allowance or disallowance of such claim for reimbursement or contribution;

11 U.S.C. § 502(e)(1)(B).

9. The GUC Trust asserts that the Claims should be disallowed because (1) the Claims are for reimbursement or contribution; (2) the Companies are co-liaible with the Debtor on the Claims with respect to third parties; and (3) the Claims are contingent. *In re Chemtura Corp.*, 436 B.R. 286, 294 (Bankr. S.D.N.Y. 2010). In order for the Objection to succeed, the GUC Trust must come forward with evidence that each of the three statements listed above are true. *Id.* As such, the Objection must fail because the GUC Trust cannot show that the second and third statements set forth above are true. Indeed, the Companies are not co-liaible with the Debtor on the Claims and the Claims are not contingent.

THE COMPANIES ARE NOT CO-LIABLE WITH THE DEBTOR

10. In the Objection, the GUC Trust states that the Claims "are based upon the claim or potential claim of an underlying plaintiff, under which both the holder of the [Claims] and the

Debtors may be found liable." (*See* Objection at ¶ 15). The Objection, however, does not offer any detail to support that the Claims are related to an "underlying plaintiff." As stated above, the Claims represent amounts that the Companies have paid out to their policyholders on account of insured losses incurred due to parts malfunction in vehicles manufactured by the Debtor. Under the terms of the underlying insurance policies, the Companies are subrogated to the rights of the policyholders, who would otherwise have had claims against the Debtor's estate in connection with their vehicle malfunctions.

11. *Chemtura* and the other cases cited by the GUC Trust are inapposite to the determination of the Claims. The Claims do not represent unfixed co-liabilities of the Debtor and the Companies, the final apportionment of which is contingent upon some future event such as the resolution of a pending lawsuit. The Companies have paid the policyholders for their insured losses, and the Companies are now asserting the Claims for the aggregate amount of those payments against the Debtor. The Companies have stepped into the shoes of their policyholders and are the sole holders of the Claims against the Debtor. *In re Baldwin-United Corporation*, 55 B.R. 885, 895 (Bankr. S.D. Ohio 1985) ("The codebtor asserting a claim for contribution has no right to any distribution from the debtor's estate *until the creditor's claim has been paid in full*" under Section 509 of the Bankruptcy Code) (emphasis added).

12. Rather than the Companies being co-liaible *with* the Debtor's estate on the Claims, the estate is liable *to* the Companies because the Companies paid the claims of the policyholders and are subrogated to the policyholders' claims in this bankruptcy. 11 U.S.C. § 509(a) (subrogating the rights of an entity that pays a creditor's claim to the rights of such creditor to the extent of payment). The Companies are not co-liaible with the Debtor on the Claims, the GUC

Trust has failed to meet the first prong of the test under Section 502(e)(1)(B), and the Objection should be overruled as to the Claims asserted by the Companies.

THE CLAIMS ARE NOT CONTINGENT

13. The Objection states that the Claims "are contingent for the very reason that holders of such claims have not made payment on the underlying obligation for which they seek contribution or indemnification from the Debtors." (*See* Objection at ¶ 17). Here again, the GUC Trust is inaccurate with its facts.

14. The GUC Trust asserts that the law is "'well-settled that the claim of a co-liaible party under [section] 502(e)(1)(B) is contingent until the claimant has made payment on its underlying claim to the principal creditor and thereby fixes his own right to payment from the debtor.'" (*See* Objection at ¶ 16, quoting *In re Eagle-Picher Indus. Inc.*, 144 B.R. 765, 769 (S.D. Ohio 1992)). The GUC Trust further asserts that "the claim need only be contingent as of the date of the court's ruling to disallow the claim." (*See* Objection at ¶ 16, citing *In re GCO, LLC*, 324 B.R. 459, 466 (Bankr. S.D.N.Y. 2005)).

15. The Companies have paid the underlying claims to the principal creditors—the policyholders—on the amounts underlying the Claims. (*See* Dec. at ¶ 3). The Claims are not contingent. As noted by the Court in *GCO*, "The purpose of § 502(e)(1)(B) is to prevent the contingent, unresolved indemnification or contribution claims from delaying the consummation of plan of reorganization or a final distribution in a liquidating case." 324 B.R. at 466. This policy concern is not implicated in this instance. The Companies have paid their policyholders on the insured losses underlying the Claims, and the Companies are subrogated to those policyholders in the amount of the Claims. The Claims are in a fixed amount and present no impediment to a final distribution by the GUC Trust.

RESERVATION OF RIGHTS

16. If the Claims or any portion thereof are disallowed by this Court, the Companies (either collectively or as individuals) hereby expressly reserve their rights to seek reconsideration under Section 502(j) of the Bankruptcy Code.

17. The Companies hereby further expressly reserve their rights to assert any further arguments in response to the Objection, whether at a hearing on the Objection or otherwise.

WHEREFORE, the Companies respectfully request that the Court overrule the Objection as to the Claims and determine that the Claims are allowable in their entirety.

Dated: May 10, 2011

Respectfully submitted,

SCHOTTENSTEIN, ZOX & DUNN CO., LPA

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 10th day of May, 2011, the foregoing *Response of Nationwide Mutual Insurance Co., Allied Group, Inc., and Titan Insurance Co. to the GUC Trust's 220th Omnibus Objection to Claims (Contingent Co-Liability Claims)* was filed via the Court's electronic filing system, and will be served electronically upon the following parties at the addresses indicated:

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